6
COMPARISONS

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6.0

In writing a technical letter, an order, or a magazine article; for example, about a concrete housing for a synchrotron in a tunnel, you might describe it as *"a buried concrete closed circular tube with a 10-foot-diameter vertical cross section. The locus of cross-section center points describes a 2,000 foot circumference horizontal circle, the tube's centerline . . . "* plus more details of course. If you have preceded that description with "a doughnut-shaped structure" or "a torus" (depending on your real reader levels), how much easier it would have been for him to envision the tube. That added simile statement is a *comparison*. While a description tells what something *is*, a comparison tells what something *is like*. Ergo, a comparison becomes a principal aid in enhancing a description to make a better reader image and to emphasize a point.

The *Consumers Union Reports* are consistently excellent examples of the maximum use of comparisons to validate their efforts.

While a comparison shows some form of similarity, a *contrast* shows differences or departures. Strunk and White (*The Elements of Style*, 14th ed.) state that the difference between writing compared *to* and compared *with* is a matter of time frame. The *with* indicates the entities are contemporary *with* each other; the *to* indicates they are of different periods, then *to* now.

Another frequent mistake is in writing or speaking "different *than*." Correctly stated it should be "different *from*." A difference is a departure *from*.

6.1

Guided by both your chosen reason(s) for writing and your target reader(s), your comparisons will tell him the *relative* merits among *similar* or *like* entities

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AN: 501153 ; Morris, M. D..; Professional Expression : To Organize, Write, and Manage for Technical Communication
Account: s8489886.main.ehost

with regard to each other or with regard to a fixed standard. In describing a wholly new thing to a reader, liken it to a similar thing he knows to help him evolve his new image: the same logic applies to ideas and concepts. Use charts, graphs, or spreadsheets (with explanatory text) to display comparisons of nondepictive items. In photos, always include a recognizable item that will show the relative size of the subject, for example, a coin among small things or a bicycle among machines.

6.2

You can generate comparisons *only* within these four constraints:

6.2.1

Comparisons must concern only *similar* or *like* entities. But be careful about the limit of your umbrella of affinity; it cannot be too broad. Both a structural compression member and a razor blade are made of steel, but they are comparable neither in size, mass, nor use. You cannot compare horses and peaches, saying they both are living things. Parts of biology is far too broad a reasonable spectrum. Although once, a young man in a short course in Chicago flippantly claimed, "You could, if you'd regard them both as things you could steal!"

6.2.2

Make comparisons from the same point of view. You must regard all considered compared things from one position. Things appear as different sizes with regard to each other when each is perceived from a different viewpoint. On a freshman engineering field trip to Boulder Dam, I stood at its toe and looked straight up some 700 feet to its top. To me, then, Boulder Dam was the biggest thing I had ever seen. Fifteen years later, on a trip from New York to Los Angeles, I saw it from my aircraft window, 5000 feet above. Boulder Dam appeared the same size as my thumbnail. It hadn't changed its dimensions, but my viewpoint had. Matthew 19:24 suggests you can't pass a camel "through the eye of a needle." You *can* if you perceive the camel through the eye of the needle you are holding 100 feet distant from the beast.

6.2.3

Make comparisons under the same conditions. Two grades of diesel fuel may behave identically in long-run buses, but one is not efficient for the start-and-stop traffic of a New York City local bus.

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Make comparisons within the same environment. Both tungsten wire and an alloy steel wire may be suitable for some tasks in our normal atmosphere, but their behavior in a glass-enclosed vacuum is different.

And comparisons must be balanced. Statements are useless and unacceptable if they read like this: "It's warmer in Ithaca than it is in the summer." Or worse, "Compared to Norway, living is more expensive."

6.3 DELIVERY

You can achieve the most from a comparison by the creativity and strength of your presentation. And do not take that statement to include creativity in dealing with the facts. Facts are not tamperable. Choose your words skillfully to make your similarities appear closer or emphasize a greater separation in your contrasts. An easy way is by a parallel chart. Make each subject a column heading. List your considerations down the left-hand column, preferably, but not necessarily, in order of importance. You have seen in sections 4.1 and 4.2 how easy that is to do. Always keep the first line of every listed consideration horizontally on the same line in all columns, leaving a blank space where one entry is shorter than the next. Failure to do that leaves a comparison unaligned, and leads to confusion.

Make your entries razor sharp by including precise details, but don't lose your thought line in a thicket of words. Steven P. Waterman, Esq., then law clerk in the Ithaca court system, made a chart comparing the codes of ethics of the legal profession vis-à-vis the public accounting profession.

He set up his chart (fig. 6.3.1) as just suggested, but altered it to include all the *necessary* details while allowing the principal considerations to tell their uncamouflaged story. He copiously footnoted all tangential details, references, and minutiae on a separate sheet (fig. 6.3.2) to make them readily available, but he kept them from cluttering the main thrust.

Always write a summary paragraph at the end of the chart to steer the reader to your intended conclusion. Figures 6.3.1 and 6.3.2 show a reader-friendly comparison statement between the two professions. Imagine how difficult that point would have been to make had all the footnotes been left in the text.

6.4 NARRATIVE PRESENTATION ALTERNATIVE

W. LeDuc of the U.S. Coast Guard had to investigate and report on a comparison between two electronic systems, to go to both administrative and to

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FIGURE 6.3.1. LEGAL VS. ACCOUNTING CODES OF ETHICS

LEGAL CODE OF ETHICS	ACCOUNTING CODE OF ETHICS
Primary duty is to the client; secondary duty is to the courts and the public.[1]	Primary duty is to the public; secondary duty is to the client.[1a]
Absolute duty to preserve the confidences and secrets of the client.[2]	Absolute duty fairly and fully to present to the investing public information received from the client.[2a]
Must at all times act in the best interest of the client.[3]	Must at all times remain independent of clients' interests.[3a]
Must not refuse services to a client solely by reason of latter's inability to pay.[4]	Must at all times receive payment for services to avoid allegations that independence is lacking.[4a]
Has a duty to counsel the client concerning nonlegal aspects of decisions that influence the legal aspects.[5]	Has a duty to avoid counseling his client concerning nonaccounting issues.[5a]
Must represent a client zealously within the bounds of the law.[6]	Must represent the client objectively, resolving all doubts in favor of full disclosure to the public.[6a]
Attorney may advise a client concerning future conduct when requested.[7]	Accountant may not attest to the accuracy of a client's forecasts.[7a]
Attorney has duty of continuing representation to client who refuses attorney's advice on a material issue, provided the attorney's ability zealously to represent is not prejudiced.[8]	Accountant must withdraw from employment if a client refuses advice on a material issue.[8a]
Attorney may not practice public accounting while simultaneously practicing law.[9]	An accountant may simultaneously practice law while working as a public accountant.[9a]
An attorney's violation of an ethical consideration is not a per se ground for discipline.	An accountant's violation of an ethical standard is a per se ground for discipline.
Ethical canons and considerations provide guidelines to which all attorneys should aspire.	Ethical rules provide minimum standards for all members of the profession.
Ethical violations requiring discipline are uniformly enforced among the authoritative bodies of the legal profession.	Ethical standards are not uniformly enforced among the authoritative bodies of the accounting profession (AICPA, state societies and state boards of accountancy).[10]

The Legal Code of Ethics portrays the attorney as the agent of the client to whom undivided loyalty is owed; the Accounting Code perceives the accountant as providing a necessary service to the client, but having a supervening duty of full disclosure to the investing public.[11] The attorney aspires to provide a complete advisory service, encompassing non-legal and legal decisions, while the accountant solicits only that amount of information relevant to financial disclosure. Ethical considerations for attorneys are goals to strive for, for accountants they are the minimum required. (Footnotes on next page.)

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FIGURE 6.3.2. FOOTNOTES TO FIGURE 6.3.1

NOTES

1. American Bar Association. Special Committee on Evaluation of Ethical Standards, *Code of Professional Responsibility* (Chicago: American Bar Association, 1969) (hereinafter *CPR*). "Ethical Considerations" (one of the three main parts of *CPR*; hereinafter EC) 5 · 1. See generally, Thomas D. Morgan and Ronald D. Rotunda, *Professional Responsibility* (Mineola, NY: Foundation Press, 1976). See also, footnote 11, *infra*.

1a. American Institute of Certified Public Accountants (AICPA), *Code of Professional Conduct* (hereinafter *CPC*), Rule 1 (Independence) and Rule 301 (Confidential Client Information). See also, footnote 11, *infra*.

2. *CPR*, EC 4 · 1; see also, Disciplinary Rule (DR) 4 · 101.

2a. *CPC* Rule 202 (Auditing Standards) and Rule 203 (Accounting Principles).

3. *CPR*, EC 5 · 21.

3a. *CPC* Rule 101, *supra*.

4. *CPR*, EC 2 · 16 and 2 · 25.

4a. *CPC* Rule 302 (Contingent Fees).

5. *CPR*, EC 7 · 8.

5a. *CPC* Rule 201 (D) (General Standards—Sufficient Relevant Data).

6. *CPR*, Ethical Canon 7, EC 7 · 1 to 7 · 39; see also, DR 7 · 101 and 7 · 102.

6a. *CPC* Rule 102 (Integrity and Objectivity)—only exception is taxes.

7. *CPR*, EC 7 · 8.

7a. *CPC* Rule 204 (Forecasts).

8. *CPR*, EC 2 · 32 and 7 · 5.

8a. *CPC* Rules 202 and 203, *supra*.

9. DR 2 · 102 (E).

9a. *CPC* Rule 504 (Incompatible Occupations), amended recently to state: "A member who is engaged in the practice of public accounting shall not concurrently engage in any business or occupation which *would create a conflict of interest* in rendering professional services" (emphasis added). The previous version had "impairs his objectivity" in place of the above italics, with the added phrase, "or serves as a feeder to his practice," at the end. Obviously under the old version, law would have provided a feeder, whereas under the new amendment, law will not create a conflict of interest per se.

10. Roger H. Hermanson, Robert H. Strawser, John M. Saada, and Stephen E. Loeb, *Auditing Theory and Practice*, rev ed. (Homewood, IL: Richard D. Irwin, 1980).

11. "In *In Re American Finance Co*., 40 SEC 1043 (1962), the SEC contrasted the lawyer's duty with the independent accountant's duty as follows: 'Though owing a public responsibility, an attorney acting as the client's advisor, defender, advocate and confidant enters into a personal relationship in which his principal concern is with the interests and rights of his client. The requirement of the Act of certification by an independent accountant, on the other hand, is intended to secure for the benefit of public investors the detached objectivity of a disinterested person. The certifying accountant must be one who is connected with the business or its management and who does not have any relationship that might affect the independence which at times may require him to voice public criticisms of his client's accounting practices.'" Arthur F. Mathews, "Effective Defense of SEC Investigations: Laying the Foundation For Successful Disposition of Subsequent Civil Administrative and Criminal Proceedings," 24 Emory LJ. 567, at 628, 629, n212 (1975).

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FIGURE 6.4.2. COMPARISON PROTOTYPE: NARRATIVE FORM

(For Electronic Supervisory Audience)

Comparison of electronics installation, change, and maintenance (EICAM) with the proposed electronics maintenance teleprocessing network (TELENET)

EICAM	TELENET
Eight different ADP forms	One message format
Surface mail, then enter	Direct to computer via modem
No individual access to data	May accept any terminal input upon demand
Two weeks to obtain reports	May be accessed to produce reports at any time
Between 10% and 20% entry errors	4% input error estimated, but CPU may be programmed for automatic correction
Lowest computer priority	Only computer priority
6 weeks to 4 months to modify software	48 hours maximum to modify and install software
Averages 34% reporting accuracy	Estimated 99.8% reporting accuracy
Maintenance requires 6 man-years effort	Maintenance estimated 2.4 man-years annually
Two weeks to update master catalog	Four hours to update master catalog
Requires 16 cubic feet backup storage	Requires 2 cubic feet backup storage for resident and database discs
Special Reports obtained in two days	Special reports obtained at will
Inventory updated semiannually	Inventory updated upon demand at any terminal
No backup reporting system	Disc storage and TTY bypass backup
No direct access except phone	Screen mail plus phone feedback
No additional hardware required	32 modems and 12 TTY interfaces required

TELENET provides the prime input data source, field units, and District Offices, with direct access to the information. Being able to use the data input will generate a greater interest in the accuracy of those data.

The basic difference between the two systems is the responsiveness to the needs of the Organizational and Intermediate level activities and acquisition cost. The TELENET system may be used by any cognizant activity at any time for pertinent electronics maintenance data. Response will be instantaneous and accurate. The initial cost of TELENET installation is estimated at $240.6K; this amount may be decreased by the annual maintenance cost for EICAM, leaving a first-year savings of $86K.

W. LeDuc, U.S.C.G.

(*continued on next page*)

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(For Non-electronic Supervisory Audience)

Comparison of electronics installation, change, and maintenance (EICAM) with the proposed electronics maintenance teleprocessing network (TELENET)

The EICAM system: eight ADP forms; depends on surface mail; cannot accept individual data access; requires minimum two weeks to deliver reports; subject to 10%-20% entry errors; has lowest computer priority; requires from six weeks to four months to modify software; averages 34% reporting accuracy; requires six man-years effort annually; takes two weeks to add new equipment type to the master catalog; requires 16 cubic feet of backup storage; search reports may be obtained in two days; inventory has no direct access from the field units; uses existing computer resources.

The proposed TELENET system: requires one message format; depends on data link and interface modems; may accept access upon demand; may be accessed and produce reports at will; subject to estimated 4% input error, but CPU readily may be programmed for automatic correction; EPM is TELENETs only priority; requires 48 hours to modify and install new software; will average an estimated 99.8% reporting accuracy; requires 2.4 man-years effort annually; requires two cubic feet of backup storage for resident software and database discs; search reports may be obtained in 2-5 minutes; inventory updates run upon demand at each microprocessor; has 32Kb input buffer storage and TTY input access-loop may bypass fault or store input data until hardware error corrected; field units may submit direct feedback via screen mail option; will require standardization of existing microprocessors and installation of all interface equipment.

The basic different between the two systems is the responsiveness to the needs of the Organizational and Intermediate level activities and acquisition cost. The TELENET system may be used by any cognizant activity at any time for pertinent electronics maintenance data. Response will be instantaneous and accurate. The initial cost of TELENET installation is estimated at $240.6K; this amount may be decreased by the annual maintenance cost for EICAM, leaving a first-year savings of $86K.

W. LeDuc, U.S.C.G.

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FIGURE 6.5. GRID COMPARISON CHART: MAJOR ROCK FORMATIONS IN MANHATTAN

	MANHATTAN AND HARTLAND SCHISTS	INWOOD MARBLE	FORDHAM GNEISS	GRANITE PEGMATITE
FOLIATION	Moderate to well foliated	Not foliated	Poorly to well foliated	Not foliated, intrudes pre-existing rocks
FOLDING	Layers gently to moderately folded	Not applicable	Layers intensely folded	Cuts across or between foliation
CLEAVAGE	Breaks along mica layers	Breaks irregularly	Breaks irregularly	Breaks irregularly
TEXTURE	Medium to coarse grained	Medium to coarse grained	Coarse grained	Coarse to extremely coarse grained
COLOR	Gray and brown to black	White to blue-gray	Gray and brown to black	Gray, white and pink
WEATHERING	Weathers to a rusty brown to black; mica layers weather more readily	Weathers to a rusty brown; rock crumbles easily into sand grains	Weathers to a dark gray to black	Weathers to a gray to black
MINERALS	Quartz and feldspar layers, mica layers garnet, kyanite, sillimanite, magnetite, staurolite, tourmaline	Calcite and dolomite, mica, pyrite, tremolite, graphite	Quartz and feldspar layers, mica, feldspar and hornblende layers	Quartz, feldspar, mica, garnet, beryl, tourmaline, spodumene

CHERYL J. MOSS—MUESER RUTLEDGE CONSULTING ENGINEERS

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technical management. He compiled the results of his investigation into the best format for each of his addressees. His comparison chart with its closing summary paragraph (fig. 6.4.1) makes available all the necessary information for the technical audience. The narrative version (fig. 6.4.2) provides the identical information in a comprehensive, compact form, including the *same* summary conclusion.

To write the narrative presentation, do a short introductory paragraph. Then, taking each entry in the first column (in its order of importance), restate each in a proper English sentence, followed by the next item, to make a paragraph. Then repeat the method for the second column, keeping the characteristic sentences in the same order as the first. And so on for each additional listing. Close with the same summary paragraph as was in the chart display.

6.5

To improve the good rapport between their engineers and the many Manhattan foundation contractors with whom they deal daily, Cheryl J. Moss, a geologist with Mueser Rutledge Consulting Engineers, developed an easy-to-read, comprehensive comparison chart (fig. 6.5) of the four principal subsurface rock types with which they all had to work.

Posting those types as four column heads, she listed the seven constant characteristics among them down the left-hand column. The usable work information, clearly and briefly stated in the grid, enabled everyone involved to be at the same place, and thus do the job efficiently.

6.6

Circa 1625, the Rev. John Donne reiterated, "comparisons are odious." That fragment has become a cliché that somehow casts a pall over the notion of comparisons, as if they have "fallen to the dark side." In *De Lavdibus Legum Angliae*, a century and a half earlier, John Fortescue wrote the original bromide, "comparisons are odious," with a different intent. To the contrary, comparison is a useful tool in technical and administrative writing.

A GOOD LIKENESS WILL TELL A READER
HOW SOMETHING LOOKS OR WORKS,
AND WHAT IT MAY MEAN, OR BE WORTH.

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